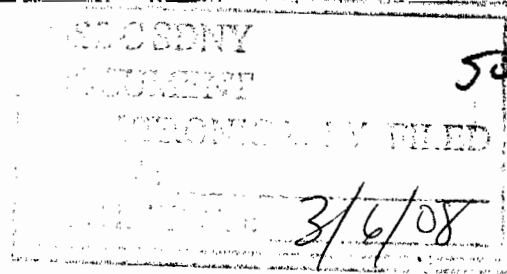


**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**



L & L WINGS, INC.,

Case Number: 07-Civ-4137 (BSJ) (GWG)

Plaintiff,

- against -

NOTICE OF WITHDRAWAL

MARCO-DESTIN INC., 1000 HIGHWAY
98 EAST CORP., PANAMA SURF &
SPORT, INC. and E & T INC.,

Defendants.

PLEASE TAKE NOTICE that Lansing R. Palmer of Akerman Senterfitt LLP hereby withdraws as counsel for Defendants, MARCO-DESTIN, INC., 1000 HIGHWAY 98 EAST CORP., PANAMA SURF & SPORT, INC., and E & T, INC. (collectively, "Defendants"), in the above-captioned action.

Dated: New York, New York
March 3, 2008

Respectfully submitted,

A handwritten signature of Lansing R. Palmer in black ink.

Lansing R. Palmer (LP 4719)
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Telephone: (212) 880-3800
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Attorneys for Defendants

SO ORDERED:

A handwritten signature of the U.S. District Judge in black ink, with "U.S.D.J." printed below it.

U.S.D.J.

3/6/2008